

in the different country or region collects the tax on the delivered contents from a tax payer designated by the contents sender.

6. The method according to claim 5, wherein the designated tax payer comprises one of the contents sender itself, an in-area trader in the different country, an outside-area tax payer or paying organization set up outside the first-mentioned country, an international paying organization , and an intermediary accounts settling organization.

7. The method according to claim 1, wherein the tax collecting authority sender is enabled to collect the tax only if the tax collecting authority has a right to impose taxation in the different country with respect to the delivered contents.

8. The method according to claim 1, further comprising informing the contents receiver through the network, before or after delivery of the contents, whether or not delivery of the contents is a taxable event.

9. The method according to claim 8, wherein the contents receiver is informed of a tax rate and tax amount when delivery of the contents is a taxable event.

10. The method according to claim 1, wherein an amount of the tax collected on the delivered contents is determined in accordance with a data amount of the delivered contents.

11. The method according to claim 1, further comprising a post-contents delivery processing step of determining, on condition that respective tax returns on

the delivered contents were filed by both the contents sender and the contents receiver, whether the tax returns are relevant.

12. The method according to claim 11, further comprising informing at least one of the contents sender and contents receiver through the network of a result of the relevance determination.

13. A recording medium having recorded thereon a computer readable program for implementing the method of claim 1.

14. A method of paying taxes on contents delivered over a network, said method comprising:

registering a contents sender in a country or region based on an application for registration made by the contents sender through the network; and

in response to contents being delivered through the network from the registered contents sender to a contents receiver in a different country or region, causing a tax payer to pay through the network a tax on the delivered contents to a tax collecting authority in the different country.

15. The method according to claim 14, wherein the contents are delivered through the network from the registered contents sender to the contents receiver in accordance with a request of the contents receiver.

16. The method according to claim 14, further comprising:
determining before the contents sender delivers the contents to the
contents receiver if delivery of the contents from the contents sender to the
contents receiver should be permitted, based on the application for registration

made by the contents sender; and

sending the contents sender a notice of permission through the network if it is determined that delivery of the contents will be permitted.

17. The method according to claim 16, wherein the contents sender is enabled to be registered only if it is determined that delivery of the contents will be permitted.

18. The method according to claim 14, wherein the tax payer is designated by the contents sender.

19. The method according to claim 18, wherein the designated tax payer comprises one of the contents sender itself, an in-area trader in the different country, an outside-area network customhouse set up outside the first-mentioned country, an international paying organization, and an intermediary accounts settling organization.

20. The method according to claim 14, wherein the tax payer is caused to pay the tax to the tax collecting authority only if the contents sender is liable to taxation in the different country with respect to the delivered contents.

21. The method according to claim 14, further comprising informing the contents receiver through the network, before or after delivery of the contents, whether or not delivery of the contents is a taxable event.

22. The method according to claim 21, wherein the contents receiver is informed of a tax rate and tax amount when delivery of the contents is a taxable

event.

23. The method according to claim 14, wherein an amount of the tax paid on the delivered contents is determined in accordance with a data amount of the delivered contents.

24. The method according to claim 14, further comprising a post-contents delivery processing step of causing the tax payer to file a tax return with the tax collecting authority in connection with the delivered contents.

25. The method according to claim 14, wherein when the contents are delivered through the network, the tax payer declares through the network to the tax collecting authority a tax ID number and a tax amount to be paid with respect to the delivered contents.

26. A recording medium having recorded thereon a computer readable program for implementing the method of claim 14.

27. A contents delivery tax processing system comprising:

a first terminal via which a contents sender in a country or region may: (i) submit an application for registration through a network, (ii) deliver requested contents through the network, and (iii) cause taxes to be paid through the network on delivered contents;

a second terminal via which a contents receiver in a different country or region may: (i) request through the network a delivery of contents from the contents sender, and (ii) receive delivery of the requested contents through the network; and

a third terminal via which a tax collecting authority in the different country or region may collect through the network a tax on the contents delivered to the contents receiver.

28. The system according to claim 27, wherein:

the first terminal comprises: (i) applying means for enabling the contents sender to submit the application for registration through the network to the tax collection authority before delivering the contents to the contents receiver, (ii) delivering means for delivering the requested contents through the network to the contents receiver after registration has been achieved based on the application, and (iii) means for causing the tax on the delivered contents to be paid to the tax collection authorities through the network responsive to the contents being delivered to the contents receiver;

the second terminal comprises: (i) delivery requesting means for requesting through the network delivery of the contents from the contents sender, and (ii) downloading means for downloading through the network the requested contents from the contents sender; and

the third terminal comprises: (i) registering means for receiving and approving the application for registration of the contents sender, and (ii) tax collecting means responsive to the contents receiver downloading the requested contents from the contents sender for collecting the tax on the delivered contents through the network.

29. The system according to claim 27, further comprising a fourth terminal via which an intermediary pays the tax on the delivered contents through the network to the tax collecting authority, and wherein the first terminal causes the tax on the delivered contents to be paid by sending a request to the fourth

terminal.

30. A recording medium having recorded thereon a computer readable program for implementing the system of claim 27.

31. A contents transaction network taxing method comprising the step of:

in response to a terminal of a contents receiver belonging to a first country or region downloading contents via a network from a terminal of a contents sender belonging to a second country or region, causing a terminal of a tax collection authority having a right to impose a tax on the downloaded contents in the first country or region to collect the tax via the network from a terminal of a tax payer who is liable to pay the tax.

32. A contents transaction network taxing method comprising the step of:

in response to a terminal of a contents receiver belonging to a first country or region downloading contents via a network from a terminal of a contents sender belonging to a second country or region, causing a terminal of a tax payer who is liable to pay the tax on the downloaded contents to pay the tax via the network to a terminal of a tax collection authority having a right of tax collection in the first country.

33. A contents transaction network taxing method comprising the step of:

in response to a terminal of a contents receiver belonging to a first country or region downloading contents via a network from a terminal of a contents sender belonging to a second country or region, causing the terminal of

the contents sender or a terminal of a tax collection authority having a right to impose a tax on the downloaded contents in the first country or region to notify via the network a terminal of a tax payer who is liable to pay the tax of information on the tax.

34. A recording medium that has recorded a computer executable program comprising the step of:

in response to a terminal of a contents receiver belonging to a first country or region downloading contents via a network from a terminal of a contents sender belonging to a second country or region, causing a terminal of a tax collection authority having a right to impose a tax on the downloaded contents in the first country or region to collect the tax via the network from a terminal of a tax payer who is liable to pay the tax.

35. A recording medium that has recorded a computer executable program comprising the step of:

in response to a terminal of a contents receiver belonging to a first country or region downloading contents via the network from a terminal of a contents sender belonging to a second country or region, causing a terminal of a tax payer who is liable to pay a tax on the delivered contents to pay the tax via the network to a terminal of a tax collecting authority.

36. A post-content delivery method performed after a contents sender's terminal delivers contents via a network to a contents receiver's terminal (1), the method comprising the steps of:

on condition that both of the contents receiver's and sender's terminals filed tax returns on the delivered contents with a tax collection authority,

comparing the tax returns to determine whether the tax returns are relevant; and
 informing at least one of the contents receiver's and sender's terminals
 about a result of the determination via the network.

37. A recording medium that has recorded a tax collecting terminal
 executable tax collecting program comprising the step of:

in response to both terminals of a contents sender and receiver filing via
 a network with a terminal of a tax collection authority their respective tax
 returns on contents delivered from the terminal of the contents sender to the
 terminal of the contents receiver, receiving the respective tax returns;

comparing the tax returns to determine whether the respective tax
 returns received in said receiving step are relevant; and

informing at least one of the terminals of the contents receiver and sender
 of a result of the determination in said determining step via the network.

38. A post-contents delivery method performed after a terminal of a
 contents sender has delivered contents via a network to a terminal of a contents
 receiver in accordance with a request of the terminal of the contents receiver,
 wherein:

at least one of the contents receiver and sender who becomes a tax payer
 for a tax on the delivered contents or a terminal of an entity designated by the tax
 payer files a tax return on the delivered contents via the network with a terminal
 of a tax collection authority, the tax return having thereon indicated a tax payer
 number of the tax payer.

39. A recording medium that has recorded a contents sender's
 terminal (3) executable tax collection program comprising the steps of:

delivering contents via a network from the terminal of the contents sender to a terminal of a contents receiver in accordance with a request of the terminal of the contents receiver; and

filing via the network a tax return for a tax on the delivered contents with a terminal of a tax collection authority, the tax return having thereon indicated a tax payer number of a tax payer who is liable to pay the tax.

40. A recording medium that has recorded a contents receiver's terminal executable taxing program comprising the step of:

receiving contents delivered from a terminal of a contents sender via a network; and

filing via the network a tax return for a tax on the delivered contents with a terminal of a tax collection authority, the tax return having thereon indicated a tax payer number of a tax payer who is liable to pay the tax.